



[4830-01-p]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[REG-148873-09]

RIN 1545-BJ16

IRS Truncated Taxpayer Identification Numbers; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-148873-09) and notice of public hearing that was published in the **Federal Register** on Monday, January 7, 2013 (78 FR 913). The proposed regulation provides guidance regarding creating a new taxpayer identifying number known as an IRS truncated taxpayer identification number, a TTIN.

FOR FURTHER INFORMATION CONTACT: Tammie A. Geier, (202) 622-3620 (not a toll free number).

### SUPPLEMENTARY INFORMATION:

#### **Background**

The notice of proposed rulemaking (REG-148873-09) that is the subject of these corrections is under section 6045 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking (REG-148873-09) contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-148873-09), that was the subject of FR Doc. 2012-31745, is corrected as follows:

1. On page 914, in the preamble, column 2, under the paragraph heading II. Taxpayer Identifying Numbers, line 8 from the bottom of the first full paragraph, the language “employee identification number (EINs).” is corrected to read “employer identification numbers (EINs).”.
2. On page 914, in the preamble, column 2, under the caption “Summary of Comments”, line 8 from the bottom of the page, the language “income tax processing. Treasury and the” is corrected to read “income tax processing. The Treasury Department and the”.
3. On page 914, in the preamble, column 3, under the same caption, lines 6 and 7 of the first full paragraph of the column, the language “so that filers are permitted to furnish payee statements by electronic means.” is corrected to read “so that filers are permitted to use TINs on payee statements furnished by electronic means.”.
4. On page 915, in the preamble, column 3, under the caption “Comments and Public Hearing”, line 2 of the first paragraph, the language “for February 21, 2013 beginning at 10:00” is corrected to read “for March 12, 2013 beginning at 10:00”.

**§ 1.6045-4 [Corrected]**

5. On Page 916, column 2, the paragraph heading “§1.6045-4 Information reporting on real estate transactions with dates of closing on or after January 1,1991.”. is corrected to read “§1.6045-4 Information reporting on real estate transactions with dates of closing on or after January 1, 1991.”.

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